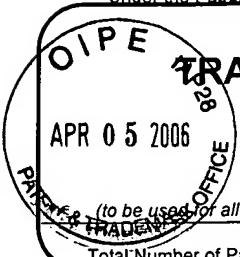


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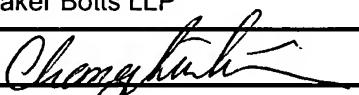
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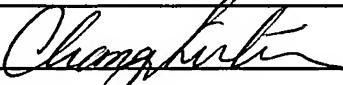
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Firm Name	Baker Botts LLP	Customer No.	21003
Signature			
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Date	04/03/2006	Reg. No.	L0050

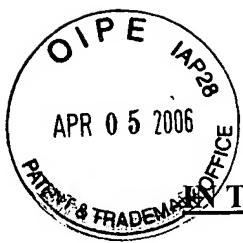
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Masahiro Ohgami *et al.*
Serial No. : 10/617,239 Examiner : Deborah Yee
Filed : July 10, 2003 Group Art Unit: 1742
For : STEEL PIPE HAVING LOW YIELD RATIO

RESPONSE

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Sir:

In response to the Office Action mailed January 3, 2006, Applicants submit the following amendments and remarks. Applicants believe the claims to be in condition for allowance.

Amendments to the specification begin on page 2.

Amendments to the claims begin on page 3.

Remarks begin on page 5.